



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

IN REPLY REFER TO:

OCT 10 2006

Smith Shoe Company Building, 1219-1223 Pearl Street, Boulder, CO  
Project Number: 18221  
Taxpayer's Identification Number:

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you for conferring with me over the telephone on September 6, 2006 and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Smith Shoe Company Building is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 5, and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on July 19, 2006 by Technical Preservation Services (TPS) is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

The Smith Block, constructed in 1889, underwent a rehabilitation—limited to the storefronts of 1219-1223 Pearl Street and the first floor commercial space at 1223 Pearl Street—completed in October of 2005. This rehabilitation was found not to meet the Secretary of the Interior's Standards due to the "complete removal of the deteriorated plaster to expose the raw brick" in the interior space of 1223 Pearl Street.

I concur with the TPS decision to deny certification. Removal of plaster to expose brick walls beneath is a contemporary practice wholly at odds with the historic character of buildings such as this with finished walls. I also note that, though not mentioned in the denial letter, lowering the ceiling eighteen inches from its original height changes the proportions of the interior space and is a contributing factor in the overall loss of historic character.

The documents you submitted—including Sanborn maps annotating the building's earliest use as a "warehouse"—do not of themselves support the conclusion that the interior walls were originally bare brick. As a result, I find that the rehabilitation has given the building an appearance that it never had historically and causes the project not to meet Standards 2, 5, and 6 which state:

*Standard 2: The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*

*Standard 5: Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.*

*Standard 6: Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.*

While the project as completed cannot be approved, I have further determined that the project can be brought into conformance with the Standards, and thereby achieve the requested certification, if corrective measures are undertaken. Specifically, the exposed brick walls in the first floor commercial space must be refinished with plaster or drywall in keeping with the historic character of the space. This work would allow the project to be certified as meeting the minimum requirements for certification established by law.

If you choose to proceed with the corrective measures described above, you may secure certification of the rehabilitation by filling out the enclosed Request for Certification of Completed Work and submitting it with photographs of the completed work through the Colorado State Historic Preservation Office to Technical Preservation Services, National Park Service, Attention: \_\_\_\_\_ Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is so designated by the NPS.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

Enclosure Part 3 Application

cc: SHPO- CO  
IRS